

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10**

Department:

ASSESSOR

(00400)

Function:

General

Activity:

Finance

Fund:

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	1,850,784	1,950,000	1,952,000	1,952,000
710103 Extra Help	7,210	7,500	8,560	7,500
710105 Overtime	0	3,600	3,800	3,600
710200 Retirement	380,305	490,000	479,900	479,900
710300 Health Insurance	235,242	245,000	246,000	246,000
710400 Workers' Compensation Insurance	30,725	35,832	35,410	35,410
TOTAL SALARIES & EMPLOYEE BENEFITS	2,504,266	2,731,932	2,725,670	2,724,410
<u>SERVICES & SUPPLIES</u>				
720300 Communications	8,897	8,000	10,320	7,500
720600 Insurance	664	630	457	457
720800 Maintenance - Equipment	4,270	10,085	14,345	10,000
721100 Memberships	520	520	520	520
721300 Office Expense	19,886	21,000	22,308	20,000
721400 Professional & Specialized Services	30,240	32,691	68,505	33,355
721600 Rents & Leases - Equipment	8,666	15,650	19,093	13,500
721900 Special Departmental Expense	16,224	0	0	0
722000 Transportation & Travel	17,075	17,000	49,379	17,000
TOTAL SERVICES & SUPPLIES	106,442	105,576	184,927	102,332
<u>FIXED ASSETS</u>				
740300 Equipment	23,407	4,650	36,140	5,280
TOTAL FIXED ASSETS	23,407	4,650	36,140	5,280
TOTAL - ASSESSOR	2,634,115	2,842,158	2,946,737	2,832,022

COMMENTS:

The County Assessor is charged by State law with the responsibility of assessing all real and personal property in the County, except for public utility property which is assessed by the State Board of Equalization. An assessment roll is produced each year listing the property, owner, location, description, and assessed value.

WORKLOAD

	Actual & Estimated <u>2008-09</u>	Estimated <u>2009-10</u>
Secured Roll Assessments	58,566	58,752
Unsecured Roll Assessments	6,537	6,600
Supplemental Roll Assessments	6,172	6,480
Deeds Processed	8,107	9,000
Parcel Splits	691	1,200
Exemptions (Veteran, Religious, Welfare)	465	490
Homeowner Exemptions Processed	1,067	1,500
Map Pages Changed	652	1,000
Map Sales	2,316	2,500
Mandatory Audits Accomplished	30	45
Non-Mandatory Audits Accomplished	4	6
Ag Preserve & Farmland Security Zone Parcels	4,270	4,266
Airplanes Assessed	141	150
Boats Assessed	2,151	2,200
Business Statements	5,495	5,600
Farm Statements	2,025	2,100
Address Changes	3,500	4,000
Building Permits (New Construction)	1,225	1,100
Board Order Changes Processed	4,900	5,000
Letters of Changed Value Mailed	4,900	5,000
Supplemental Notices Mailed	6,172	6,480
Appraiser Parcel Visits	3,340	3,340
Assessment Appeals	665	740
Assessed Value Notices	28,880	28,900
Agricultural Insert to Property Statement	2,195	2,300
Agricultural Preserve Questionnaire	4,278	4,300
Mobile Homes (Secured/Unsecured)	1,956	2,000
State Board of Equalization Tax Rate Area Changes	246	600
Acreage Changes	186	200
Proposition 8 Declines in Value	23,000	23,000

REVENUE

	<u>Actual 2007-08</u>	<u>Actual & Estimated 2008-09</u>	<u>Projected 2009-10</u>
Copy Sales	\$ 16,923	\$ 5,589	\$ 5,000
Property Characteristic Sales	33,922	28,000	37,000

STAFFING

<u>Permanent</u>	<u>2008-09 Authorized</u>	<u>2009-10 Request & Recommend</u>
Appraiser I, II, or III	12	12
Assessment Clerk I, II or Assessment Technician	12	12
Assessment Office Manager	1	1
Assessor	1	1
Auditor-Appraiser I, II, or III	2	2
Cadastral Drafting Technician I or II	2	2
Chief Appraiser	1	1
Office Assistant I/II	2	2
Supervising Appraiser	3	3
Supervising Auditor-Appraiser	1	1
Supervising Cadastral Drafting Technician	<u>1</u>	<u>1</u>
Total Permanent	38	38

The following vacant positions are not recommended to be funded for 2009-10, with an estimated savings to the General Fund as noted below:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Office Assistant I/II	\$39,527
Office Assistant I/II	\$39,527

SALARIES & EMPLOYEE BENEFITS

- 710102 Permanent Salaries are recommended at \$1,952,000 based on cost of present and recommended staff.
- 710103 Extra Help (\$7,500) is recommended to provide assistance for statement processing during March-June.
- 710105 Overtime is recommended at \$3,600 based on actual usage.
- 710200 Retirement reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300 Health Insurance is based on the employer's share of health insurance premiums.
- 710400 Workers' Compensation reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300 Communications (\$7,500) is recommended based on actual costs. The Department has laptop computers for field use at a cost of \$4,320 in communications cost per year. This is included in this line item.
- 720600 Insurance contribution reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800 Maintenance - Equipment (\$10,000) is based on present cost of maintenance agreements and equipment, including \$2,385 for the Lektriever file towers, \$1,000 for Lektriever software support, \$3,500 for joint imaging system maintenance, \$1,200 for maintenance on the Drafting Map Plotter and \$2,000 for other maintenance requirements. The Department requested \$14,345.
- 721100 Memberships (\$520) is recommended to allow the Department to participate in the California Assessors' Association.
- 721300 Office Expense (\$20,000) This account is to purchase printed forms, Central Duplicating costs, general office supplies, and drafting material, and is based on projected expenditures.

SERVICES & SUPPLIES (continued)

721400 Professional & Specialized Services (\$33,355) This account provides the following expenditures:

\$ 4,500	<u>Property Statement /Agricultural Preserve Questionnaire</u> printing, collating, processing and mailing by our mail service.
13,500	<u>California Counties Cooperative Exchange Program</u> for 9 audit exchanges at \$1,500 per exchange.
1,210	<u>Agreement for Petroleum and Geothermal Property Sales Study</u> with Harold Bertholf, Inc.
3,750	<u>Imageport Software License</u> for receipt of imaged documents from the Recorder's Office
2,166	<u>Assessed Valuation Notice</u> printing and mailing by Presort.
1,700	<u>Standard Data Record (SDR) Viewer</u> Madera County's share of cost in SDR (Standard Data Record) for large businesses.
60	<u>Real-time Access to DMV</u> to determine boat ownership and valuations.
750	<u>Megabyte Conversion</u> to provide paper assessed valuation notices.
5,719	<u>POSSE, Oracle and Map Object Licenses</u> required for program operation.

Note: The Department requested a Megabyte Online Business Property Filing System (\$33,500). This system is not recommended.

721600 Rents & Leases - Equipment is recommended at \$13,500. This account pays for the leasing of vehicles from Central Garage. The estimated mileage for this Department is 15,000 miles per year at a cost of 45¢ per mile. This account also pays for copy machine costs for the Doc Send Imaging System, and a copy machine (\$6,750).

722000 Transportation & Travel (\$17,000) This account pays for State required travel, training, and trips for the Assessor and staff, and mileage for this Department's appraisal staff when pool vehicles are not available. The Department requested \$49,379.

FIXED ASSETS

The following fixed assets are recommended:

- 1 Marshall-Swift Commercial Valuation Library (R) (\$1,500) for use by appraisal staff. This is the cost guide required for Assessors, and there is no viable alternative.
- 1 Raster Design 2009 (R) (\$3,780) A one-year subscription upgrade for use by the Drafting Crew with which to make maps.

FIXED ASSETS (continued)

The following fixed assets are not recommended:

NOTE:

The Department has requested the following equipment based on the IT Strategic Plan for 2008-09. These items are not budgeted in this budget, and will be considered in the Information Technology budget.

20 PCs (including monitors) (R) (\$29,000)

1 Laser Printer (R) (\$1,860) to replace a 13-year-old printer. (Not part of the IT Strategic Plan).